

**421.65 Reserved.**

For future text of this section effective upon the later of January 1, 2021, or the effective date of rules adopted by the department of revenue to implement 2020 Acts, ch 1064, see 2020 Acts, ch 1064, §16, 28; 2020 Acts, ch 1118, §73, 74; [2022 Acts, ch 1045, §7, 8](#)